

FINANCIAL RELATIONS (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 10 July 1891;—for,

COPY "of MEMORANDA and TABLES prepared by the TREASURY and the
CUSTOMS and INLAND REVENUE DEPARTMENTS in view of the
proposed Inquiry into the FINANCIAL RELATIONS between *England*,
Scotland, and *Ireland*."

Treasury Chambers, }
10 July 1891. }

R. E. WELBY.

(*Mr. Jackson.*)

Ordered, by The House of Commons, to be Printed,
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FINANCIAL RELATIONS (ENGLAND, SCOTLAND, AND IRELAND).

INTRODUCTION.

TOWARDS the end of the Session of 1890 a Select Committee was appointed to consider the present financial relations between *England, Scotland, and Ireland*, and to report:—

1. The amount and proportion of Revenue contributed to the Exchequer by the people of England, Scotland, and Ireland, respectively;

2. The amount and proportion of Revenue which under recent legislation is paid to local authorities in England, Scotland, and Ireland, respectively;

3. The amount and proportion of moneys expended out of the Exchequer: (a) upon Civil and Local Government Services for the special use of, and (b) upon collection of Revenue in, England, Scotland, and Ireland, respectively;

4. The amount and proportion of State Loans outstanding, and of State liabilities incurred for local purposes in England, Scotland, and Ireland, respectively;

5. How far the financial relations established by the sums so contributed, paid, advanced, or promised, or by any other existing conditions are equitable, having regard to the resources and population of England, Scotland, and Ireland, respectively.

That Committee reported, on 18th August 1890, that the Chancellor of the Exchequer and the Secretary of the Treasury had undertaken to collect information bearing on the matters referred to them, and to have the necessary Returns prepared; and recommended that a Committee on the same subject should be reappointed in the next Session.

In pursuance of the undertaking referred to, a Paper (No. 1) in this Return was prepared, and completed early in the present Session, dealing in detail with the figures of 1889-90. That Paper was so arranged as to correspond with the terms of reference to the Committee, paragraph by paragraph. Another Paper (No. 2) was prepared, dealing with the figures of 1890-91 on the same general system as that employed in the first Paper for 1889-90. A third Paper (No. 3) was subsequently prepared, dealing with the figures of 1891-92; but, as in this case the Budget figures only were available, and consequently the expenditure and revenue could only be estimated, no attempt has been made to go into details, which would, in the circumstances, be calculated to mislead. Finally, a fourth Paper (No. 4) was prepared, summarising the main results of the other three.

As the Select Committee has not been reappointed, it has been determined to submit the information collected for their use to the House of Commons in a separate Return.

All the tables have been compiled statistically, and state the simple facts in obedience to the requirements of the four first paragraphs of the Reference to the Committee. As to paragraph 5, which opens the question "how far the financial relations established by the sums so contributed, paid, advanced, or promised, or by any other existing conditions are equitable, having regard to the resources and population of England, Scotland, and Ireland, respectively," no attempt has been made to deal with it in the Return, beyond the supply of a few figures in Paper (No. 1), as that question necessarily raises many points of controversy.

In the tables given in the following Papers, all items of revenue have, as far as possible, been divided between the three kingdoms according as the revenue is contributed by England, Scotland, and Ireland, respectively, and all items of expenditure have, as far as possible, been divided between the three kingdoms according as expenditure is incurred on English, Scottish, and Irish services, without there being drawn any inferences as regards the equity of the contributions, or the advantage derived from the expenditure. In an Appendix, however, with the view of facilitating a calculation which would probably be made as to how far the figures and percentages of contribution to Imperial services would be altered in the case of Ireland, if the excess of the cost of Police, and the amount of any extraordinary expenditure incurred for Light Railways and Distress Works in that country, were eliminated, a statement is given showing the proportions and percentages of expenditure in 1889-90, 1890-91, and 1891-92 on English, Scottish, and Irish services, and the respective contributions of the three kingdoms to Imperial services, after so much of the cost of the Police as is not met out of rates in each of the three kingdoms, and the special Irish grants, have been deducted from the expenditure charged to England, Scotland, and Ireland respectively, and added to Imperial services.

Treasury Chambers, Whitehall, }
10 July 1891.

R. E. WELBY.

FINANCIAL RELATIONS (ENGLAND, SCOTLAND, AND IRELAND).

No. 1.—1889-90.

PARAGRAPH 1 OF REFERENCE TO COMMITTEE.—“The Amount and Proportion of Revenue contributed to the Exchequer by the People of England, Ireland, and Scotland respectively.”

The following Table (I.) shows the amounts and proportions contributed by the people of England, Scotland, and Ireland, respectively, towards the Revenue of 1889-90, as represented by Exchequer Receipts.*

The amounts contributed in one kingdom do not necessarily tally with the amounts collected therein; but the Notes furnished by the Revenue Departments, which follow the Table, explain in detail the method by which the amounts contributed have been arrived at. In all cases of duties on consumable articles, where statistics of consumption are available, the Revenue Departments have taken actual consumption in each kingdom to be the measure of contribution of that kingdom. Where such statistics are not forthcoming, the best information bearing on the subject has been procured, and so such information adjustments have been based; or, in the absence of any information, the receipts have been apportioned between the three kingdoms according to population. This apportionment according to population has only been applied to one or two unimportant articles of revenue; and, had the amounts collected under those heads been held to be the amounts contributed, the difference in the aggregate contribution would not be material. As regards direct taxes, collection has not necessarily been accepted as the contribution, but adjustments have been made on the principles explained in the memoranda.

It has been necessary to introduce in the Table an additional column, in order to include such payments as are contributed from sources not specially assignable to any of the three kingdoms; which payments are called in this Paper “Imperial,” or “Contributions from Imperial Sources.”

TABLE I.—REVENUE, 1889-90, AS REPRESENTED BY EXCHEQUER RECEIPTS.*

	Contributed from Imperial Sources.	Contributed by England	Contributed by Scotland.	Contributed by Ireland.	Total, as in Finance Accounts, pages 11 and 16.	
	£.	£.	£.	£.	£.	s. d.
(1.) Customs - - - - -	—	16,375,885	1,011,887	2,331,473	20,424,800	- -
(2.) Excise - - - - -	—	17,166,914	3,955,111	3,160,075	24,100,000	- -
(3.) Stamps, exclusive of Fee, &c., Stamps.	100,000	11,341,000	1,109,000	529,000	13,000,000	- -
(4.) Land Tax - - - - -	—	1,003,000	32,000	—	1,035,000	- -
(5.) House Duty - - - - -	—	1,325,000	109,000	—	1,535,000	- -
(6.) Property and Income Tax - -	150,000	10,814,075	1,142,065	663,950	12,770,000	- -
Total Revenue from Taxes - £.	350,000	36,556,579	5,122,162	6,595,339	73,414,000	- -
Per cent., England, Scotland, and Ireland - - - - -	—	50·60	11·12	9·68	100·00	
(7.) Post Office - - - - -	—	7,049,000	947,000	554,000	8,400,000	- -
(8.) Telegraph Service - - - -	—	1,350,000	237,000	124,000	2,330,000	- -
(9.) Crown Lands (not) - - - -	5,720	364,000	19,700	20,980	430,000	- -
(10.) Interest on Advances and on Purchase Money of Suez Canal Shares.	279,156	—	—	—	279,156	0 9
(11.) Miscellaneous, including Fee, &c., Stamps.	1,010,000	1,314,705	156,500	322,900	3,411,100	15 11
Total Non-Tax Revenue - £.	1,901,776	11,367,305	1,369,200	1,046,976	15,590,316	3 6
Per cent., England, Scotland, and Ireland - - - - -	—	82·84	9·78	7·44	100·00	
Total Revenue contributed to the Exchequer † - £.	2,341,776	70,043,784	9,482,422	7,636,333	80,204,310	3 9
Per cent., England, Scotland, and Ireland - - - - -	—	80·45	10·80	8·66	100·00	
Per cent., Total - - - - -	—	73·31	10·02	8·44	100·00	

* See foot note at page 6.

† The revenue contributed to Local Government Services through the Local Taxation Accounts is shown separately (Table II. p. 16), in order to secure conformity with the terms of Reference to the Committee.

NOTES TO TABLE I.

1. CUSTOMS.—See separate Memorandum A. (p. 6) prepared by the Board of Customs.

2. EXCISE.—See separate Memorandum B. (pp. 8-10) prepared by the Board of Inland Revenue.

3. STAMPS.—See separate Memorandum C. (pp. 8, 9, and 11) prepared by the Board of Inland Revenue.

4. LAND TAX.—The Land Tax extends only to England and Scotland, and should be assigned to those kingdoms as collected in them.

5. HOUSE DUTY.—Same observation as on Land Tax.

6. PROPERTY AND INCOME TAX.—See separate Memorandum D. (pp. 8, 9, 12, and 13) prepared by the Board of Inland Revenue.

7. POST OFFICE.—The figures given represent the revenue collected in each of the three kingdoms.

8. TELEGRAPH SERVICES.—Same observation as on Post Office.

9. CROWN LANDS.—The Accounts of the Commissioners of Woods are kept in such a form as to show without much difficulty both the gross amount of the Crown Revenue collected in each of the three kingdoms, and the outgoings in each, which are defrayed before the net surplus revenue is transferred to the Exchequer. Some portion of the Crown Revenue under this head is derived from the Isle of Man and a few other external sources, and has been classed in the table as "Imperial."

10. INTEREST ON ADVANCES, AND ON PURCHASE MONEY OF SUEZ CANAL SHARES.—This item is treated as Imperial.

11. MISCELLANEOUS.—This head, the details of which are set forth on pages 21 to 38 of the Finance Accounts, has been analysed in detail, see Memorandum E. Large portions of it follow, as regards their allocation, the classification adopted for the corresponding items of expenditure (see Paragraph 3 of Reference, pp. 18-23).

Note.—*Exchequer Receipts* represent payments into the Exchequer of the money as received by the Revenue Departments from the collecting officers, before the revenue is entered under each head of duty or tax. *Net Receipts* give the result after the departmental entries have been made, and after any necessary allowances or repayments have been taken into account. *Exchequer Receipts* are used in the Table on the preceding page, in order that the figures may correspond with the leading figures in the Finance Accounts; but, in the memoranda appended, the Revenue Departments use *Net Receipts*, because the accounts of such receipts alone give the produce of each duty or tax. The *Exchequer Receipts* and *Net Receipts* necessarily differ; but the difference is small, as will be seen on reference to the detailed accounts furnished by the Departments.

(A.)

MEMORANDUM by the BOARD OF CUSTOMS.

AMOUNT AND PROPORTION OF REVENUE contributed to the EXCHEQUER, Year 1889-90.

	REVENUE (Net Receipt) as Collected.				REVENUE (Net Receipt) as Adjusted by Proportions.			
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
Cocoa	25,665	5,068	443	31,176	27,370	16,216	11,800	55,386
Cherry and Coffee	227,616	6,541	108	234,265	186,542	26,025	21,698	234,265
Dried Fruits	331,408	6,823	1,200	339,431	170,217	53,704	65,510	289,431
Foreign Spirits	3,895,145	403,215	36,439	4,334,799	3,894,772	130,744	329,283	4,354,799
Tea	4,004,878	103,206	192,165	4,299,249	3,569,763	266,217	463,269	4,299,249
Tobacco	4,751,826	960,222	3,540,244	9,252,292	4,291,164	577,509	1,383,619	6,252,292
Wine	1,269,805	16,987	56,021	1,342,813	1,167,845	70,940	112,028	1,350,813
All other Articles	61,453	6,993	5,326	73,772	58,960	8,260	10,551	77,771
Total Net Receipt £.	16,893,782	1,715,917	3,107,275	21,716,974	16,765,408	1,915,138	3,036,428	21,716,974
Per cent.	81.5	8.4	10.3	100.0	79.0	9.0	10.0	100.0

CONSUMPTION IN ENGLAND, SCOTLAND, AND IRELAND, OF ARTICLES LIABLE TO CUSTOMS DUTIES.

Cocoa.—When cocoa is moved between the separate divisions of the kingdom it is so very generally described as "groceries" in the books of carriers and shipping companies, that it has been found impracticable to obtain any returns as to the quantities removed. It is, moreover, as altered by the addition of cornflour, starch, &c., by which its bulk is increased, that its identity becomes completely lost. England is the main locality of importation of cocoa and the seat of its manufacture, and it is possible that it is consumed in a rather larger proportion in that kingdom than in the other two. Under the circumstances, however, the receipt has been apportioned according to population.

Cherry and Coffee.—Movements of cherry and coffee are also impossible to trace under present conditions, owing to the fact that they, too, are so often moved as "groceries." It has, therefore, been necessary to divide the revenue received upon them according to population.

Dried Fruits.—Great efforts have been made to ascertain the movements of dried fruits between the three kingdoms. The members of the trade have been appealed to by circulars for assistance in securing correct information, but with very little success. More than sixty-six fiftieths of the duty is paid in England, and it is possible that the English consumption per head of the population is in excess of the Scotch and Irish consumption. Under the conditions stated, however, it has only been found practicable to divide the total duty collected according to the relative population of the three divisions of the United Kingdom.

Foreign Spirits.—In July last a system was started for keeping an account of the quantities of foreign spirits removed between the three kingdoms after payment of the duty. The Board of Customs were able to do this because, by law, permits must be issued when spirits are conveyed about the country. Accounts have, therefore, been already secured for six months, and as these figures represent actual facts, it has been considered that the best view of the real division of the consumption of foreign spirits would be attained if the total quantities consumed in the United Kingdom in 1889-90, were split up in the same proportions as the known figures of consumption for the six months ended the 31st December 1890. The result is as shown in the foregoing table.

Tea.—Returns compiled from information supplied by the shipping companies show that, besides the quantity of tea on which duty is paid in Ireland (amounting to 11,757,000 lbs.), about 11,000,000 lbs. of tea on which the duty has been previously paid in England were removed to Ireland. On the other hand, very little duty-paid tea is sent out of Ireland. This correction makes the total actual consumption of tea in that division of the kingdom approximate to the average consumption of the United Kingdom as a whole, viz., 4.91 lbs. per head (1889).

The

The figures given in the table as the revenue derived from the estimated tea consumption in England and Scotland respectively have been prepared from the only source available, viz., information collected by the Inland Revenue Department. Inasmuch, however, as the result is to show a Scotch consumption of only 2·3 lbs. for each head of the population, which is much below the English and Irish proportion, it is not unlikely that those returns do not show a sufficiently large quantity of tea as having been sent duty paid from England to Scotland.

Tobacco.—The conditions under which the consumption of tobacco in each of the three kingdoms has to be worked out present some complexities from which the calculations in respect of other articles are free. In the case of tobacco there are several rates of duty, of which one is applicable to the article in a raw state, and the others in its various manufactured conditions. This fact directly affects the power to attain exact statistics as to the movements of tobacco.

The Customs Returns show that the manufactured tobacco on which duty was paid in Ireland, when added to that received in a duty-paid condition from the other two kingdoms, amounts to only about 550,000 lbs., whereas there is an export from Ireland of from two to three million lbs. of the manufactured article. The reason for this excess of exports is that raw material is imported into Ireland, and, after payment of the duty at the unmanufactured rate, is there manufactured and subsequently exported. We thus lose the identity of the imports of raw leaf, which becomes merged in the general mass of manufactured tobacco.

The figures of the consumption of tobacco in Ireland have been mainly based upon returns obtained from the shipping companies. If those returns are erroneous, there is some reason for believing that the fault lies in the direction of an understatement of the quantity of Irish manufactured tobacco consumed in Great Britain. Such error would, therefore, have the effect of overstating the Irish consumption.

As regards the division of the total consumption of tobacco in Great Britain into the quantities consumed separately in England and Scotland, no figures exist on which dependence can be placed, and it is only possible to infer from indirect indications what the relative consumption is.

The average amount of tobacco duty collected per head of the population in the United Kingdom is 4 s. 8 d., and in England the amount collected is 4 s. 8 d., in Scotland 4 s. 7½ d., and in Ireland 3 s. 8½ d. per head. It is known that duty is paid in Ireland on about 2,000,000 lbs. of leaf tobacco, which, after manufacture, is sent to England. If this 2,000,000 lbs. be deducted from the apparent Irish consumption, the average amount of duty paid by each individual of the population in that country becomes about 4 s. 5 d. Thus, when allowance is made for the known large export of duty-paid tobacco from one division of the kingdom for consumption in the other divisions the result is to bring the duty paid per head of the population to something very near the average amount per head of the whole United Kingdom.

In Scotland the amount collected within the kingdom presents a different aspect. The average amount of duty paid by each person in Scotland is very close to that paid in England, and in the United Kingdom. It has therefore been considered that these facts point to the conclusion that the quantity of tobacco duty paid in Scotland very closely represents the actual consumption of Scotland.

Some corroboration of this conclusion is to be found in the returns collected by the Inland Revenue. Those returns give, as the quantity of duty-paid tobacco and snuff sent to Scotland from the other two divisions, 645,000 lbs., and as the quantity sent from Scotland to the other two divisions, 519,000 lbs. Having regard to the uncertainty of the returns, the one quantity so sufficiently balances the other as to leave the Scotch consumption practically at, or very close to, the amount of tobacco which was actually duty paid within the limits of that kingdom.

Wine.—Wine has presented great difficulty in the endeavour to ascertain the quantities removed duty paid and the relative revenue, because of the varying rates of duty according to the alcoholic strength of each wine, and whether bottled wine is sparkling or still. The shipping companies have only been able to give returns of the numbers of cases and casks with the sizes. Under these conditions the only way in which an estimate could be formed of the extent to which the revenue, as between the three kingdoms, has been affected, was by striking average rates of duty upon the whole quantities duty paid within each kingdom, and applying the rates so arrived at to the quantities of wine shown by the shipping companies' returns to have been conveyed from division to division of the kingdom. The results upon this basis have been embodied in the table at the beginning of this memorandum.

A comparison of the average rates of duty in the three kingdoms paid in each of the last four years appears to indicate that the additional duty imposed in 1888 on sparkling wine has fallen mainly upon England.

Statistical Department, }
January 1891.

Custom House, }
January 1891.

T. J. FITTAR.

HERBERT MURRAY.
HORACE SEYMOUR.

(B., C., and D.)—MEMORANDA BY

AMOUNT AND PROPORTION OF REVENUE CONTRIBUTED

H E A D.	Revenue (Net Receipt) as collected.			
	Collected in England.	Collected in Scotland.	Collected in Ireland.	Total.
	£.	£.	£.	£.
EXCISE				
Spirits - - - - -	5,741,543	4,372,000	3,749,560	13,863,103
Beer - - - - -	8,207,171	443,542	701,713	9,410,426
Licences—Imperial - - - - -	21,790	320,265	127,859	550,914
Licences—Local Taxation (see page 16) - - - - -	2,094,419	-	-	2,094,419
Railway Duty - - - - -	201,325	23,039	-	224,364
Other Items - - - - -	5,505	529	485	6,519
TOTAL EXCISE - - - - -	17,976,489	5,156,396	4,879,117	27,127,992
Duties—Licences due to Local Taxation Accounts - - - - -	2,094,419	-	-	2,094,419
EXCISE due to EXCHEQUER - - - - -	14,882,070	5,156,396	4,879,117	24,137,583
STAMPS *				
(a) Death Duties :				
Probate Duty - - - - -	3,591,414	452,352	145,225	4,188,991
Estate Duty - - - - -	647,385	80,099	22,575	750,059
Legacy Duty - - - - -	2,206,650	226,948	194,245	2,727,843
Succession Duty - - - - -	895,759	87,540	65,788	1,049,087
(b) General Stamps - - - - -	5,009,795	397,181	910,333	6,317,309
TOTAL STAMPS - - - - -	12,452,127	1,256,760	602,197	15,310,984
Duties—(Half Probate Duty due to Local Taxation Accounts - - - - -)	1,046,507	226,476	91,038	1,364,021
STAMPS due to EXCHEQUER - - - - -	11,405,620	1,030,284	511,159	12,946,963
LAND TAX—Exchequer Produce - - - - -	1,003,005	31,264	-	1,034,269
HOUSE DUTY—Exchequer Produce - - - - -	1,834,801	139,159	-	1,973,960
INCOME TAX :				
Schedule A.—Land and Houses - - - - -	3,245,812	505,179	251,208	4,002,199
Schedule B.—Occupation of Land - - - - -	175,631	24,758	10,870	211,259
Schedule C.—Government Stocks, &c. - - - - -	1,501,652	-	10,870	1,512,522
Schedule D.—Public Companies, Foreign Dividends, Consols, &c. - - - - -	2,903,133	299,443	115,041	3,317,617
Schedule E.—Trades and Professions - - - - -	2,027,742	308,081	190,342	2,526,165
Schedule F.—Public Offices, &c., Official Salaries - - - - -	554,275	0,053	21,800	576,128
Schedule G.—Non-Official Salaries - - - - -	381,628	45,701	18,024	445,353
TOTAL INCOME TAX, Net Receipt - - - - -	11,140,015	1,082,121	537,285	12,759,421
TOTAL INLAND REVENUE due to EXCHEQUER (Net Receipt) - - - - -	30,790,032	7,414,260	5,703,460	38,907,752
Per Cent. - - - - -	70.1	14.0	10.9	100.0
PAYMENTS into the EXCHEQUER, as Collected :				
Excise - - - - -	14,255,000	5,156,396	4,879,117	24,137,583
Stamps - - - - -	11,354,000	1,012,080	511,159	12,877,239
Land Tax - - - - -	1,834,801	139,159	-	1,973,960
House Duty - - - - -	1,834,801	139,159	-	1,973,960
Property and Income Tax - - - - -	11,325,000	1,082,121	537,285	12,944,406
TOTAL, EXCHEQUER - - - - - £.	39,603,602	7,414,260	5,703,460	48,721,322
Per Cent. - - - - -	72.1	14.0	10.9	100.0

† £ 3,000,000 paid in 1885-86 to Local Taxation Account (see p. 16).

Excludes of Tax and Patent Stamps, for which, see E, Miscellaneous Revenue (p. 14).

THE BOARD OF INLAND REVENUE.

to the EXCHEQUER, Year 1888-89.

Revenue (Net Receipts) as adjusted to give true Contribution.					REMARKS.
Imperial.	England.	Scotland.	Ireland.	TOTAL.	
£.	£.	£.	£.	£.	
1 —	8,385,302	3,118,208	2,355,248	13,858,802	For explanation of the items in the Column headed "Imperial," see page 15.
2 —	8,445,768	342,294	321,536	8,438,498	Based on the consumption of spirits as beverage in each kingdom, as ascertained from the per cent returns of removals of duty-paid spirits.
3 —	3,224,925	344,154	168,444	3,627,523	The duty has been adjusted with reference to the statistics of exports and shipments between the three kingdoms.—Vide Paper B. (p. 16).
4 —	20,156,713	3,694,038	3,166,696	27,197,455	Revenue as collected.
5 —	2,994,419	-	-	2,994,419	TOTAL EXCISE.
6 —	17,162,294	-	-	17,162,294	Deduct,—Licenses due to Local Taxation Accounts.
					EXCISE due to EXCHEQUER.
7 80,000	3,812,414	452,264	145,230	4,309,902	Revenue as collected.—Vide Paper C. (p. 11).
8 —	687,385	69,990	22,965	700,310	Revenue as collected following the probate duty.
9 —	3,081,485	326,507	191,035	3,599,027	Revenue as collected.—Vide Paper C. (p. 11).
10 110,000	5,301,556	470,566	226,729	5,998,851	A correction has been made to meet the duty on transactions effected in London, but relating to Scotland and Ireland: 16 per cent. of produce being deducted from England and 14 per cent. added to Scotland, and 2 per cent. to Ireland.—Vide Paper C. (p. 11).
11 100,000	18,172,856	1,323,544	616,569	19,912,969	TOTAL STAMPS.
12 40,000	1,998,567	223,476	61,818	2,283,861	Deduct,—Half Probate Duty due to Local Taxation Accounts.
13 120,000	11,405,649	1,097,606	327,273	12,830,528	STAMPS due to EXCHEQUER.
14 —	2,836,197	181,893	-	3,018,090	Revenue as collected.
15 —	3,223,463	419,025	282,078	3,924,566	The assessments under these schedules are made on property and profits locally situated, the actual receipt is therefore gone.
16 85,000	3,813,389	559,843	142,035	4,515,267	Totals adjusted on basis of statistics of death duty, re-assessing.—Vide Statement C. (p. 11).
17 —	2,927,742	328,083	100,142	3,355,967	Same remark as under Schedules A. and B.
18 70,000	693,945	54,750	40,744	789,439	Revenue as collected.
19 120,000	19,326,725	1,343,560	569,509	21,239,794	TOTAL INCOME TAX. Net Receipts.
20 200,000	42,193,863	6,297,418	4,257,544	52,748,825	TOTAL Inland Revenue due to Exchequer (Net Receipts).
21 57	79 57	11 72	8 94	100 00	Per Cent.
22 —	17,186,914	2,806,311	3,376,075	23,369,300	PAYMENTS into the EXCHEQUER, adjusted in the same proportion as the Net Receipts payable to the Exchequer.*
23 100,000	11,241,409	1,100,099	569,999	12,911,507	Fishes.
24 —	1,063,980	32,094	-	1,096,074	Stamps.
25 —	1,633,504	150,099	-	1,783,603	Land Tax.
26 150,000	14,614,838	1,142,268	508,986	16,266,102	House Duty.
27 340,000	42,189,583	6,326,476	4,258,331	52,774,390	Property and Income Tax.
28 63	79 57	11 72	8 94	100 00	TOTAL EXCHEQUER.
					Per Cent.

* For Payments to Local Taxation Accounts, see Table B., p. 15.

(B.)

EXCISE.

BRITISH SPIRITS—(Total receipt in 1889-90, 13,860,002 £):

Under the Spirits Act, 1880, no quantity of duty-paid spirits exceeding one gallon can be moved from any one part to any other part of the United Kingdom without an "Excise permit." The adjusted figures in the foregoing Table are based on the aggregate of such permit returns. The information is regularly printed quarterly in the Trade and Navigation Returns issued by the Board of Trade.

Percentage of incidence: England 60·5, Scotland 22·5, Ireland 17·0.

BEER (Total Receipt in 1889-90, 9,410,426 £):

The following figures represent the trade between the three kingdoms, according to information furnished by the Collectors of Inland Revenue throughout the United Kingdom, after communication with the different traders in their districts, in response to a special circular issued by the Board of Inland Revenue.

	ENGLAND.	SCOTLAND.	IRELAND.	TOTAL (UNITED KINGDOM).
	£.	£.	£.	£.
DUTY COLLECTED in 1889-90 . . .	8,207,171	441,049	761,715	9,410,495
EXPORTS:				
England to { Scotland	- 84,412	{ + 56,887	—	—
{ Ireland			+ 28,025	—
Scotland to { England	+ 169,190	{ - 101,070	—	—
{ Ireland	—		+ 8,860	—
Ireland to { England	+ 171,837	{ + 3,425	{ - 177,202	—
{ Scotland	—			—
Incidence £.	8,446,786	842,284	621,356	9,410,495
Per Cent.	80·8	8·6	6·6	100·0

As regards exports of beer from Ireland to England and Scotland (which are known to be made almost entirely from Dublin), the information thus received agrees as well as can be expected with the published statistics of the export trade of that port, and the exports from England to Ireland also agree fairly well with the figures given in Parliamentary Paper, No. 163, of 1890. The information regarding export of beer from Scotland is new, but there is no reason to doubt its substantial accuracy. The export trade is principally centred in Edinburgh.

About two-thirds of the beer exported from England to Scotland comes from Burton, and nearly the whole of that going to Ireland.

LICENCES (Receipt in 1889-90, 530,245 £ Imperial, 2,994,419 £ Local):

Shown as collected.

RAILWAY PASSENGER DUTY (Receipt in 1889-90, 324,461 £):

Shown as collected.

This duty does not extend to Ireland.

OTHER EXCISE DUTIES (Receipt in 1889-90, 8,098 £):

Shown as collected.

(C.)

STAMPS.

(1.) DEATH DUTIES—

(I.) *Probate Duty* (Total Receipt, Imperial and Local, 1889-90, 4,528,802 £):

The authorities of the Legacy and Succession Duty Office are decidedly of opinion that, for practical purposes, it may be assumed that the Probate Duty collected in each of the three kingdoms corresponds closely with the duty on the property of persons dying domiciled in those kingdoms respectively. It is therefore in accordance with the terms of reference to take the figures of Probate Duty as collected.

It is right to observe that the percentages of Probate Duty collected in the three kingdoms vary sensibly from year to year. For example, the proportion collected in Scotland in 1889-90 was 10.00, and in Ireland 4.05, whereas the averages for the five years to 31st March 1890 were 8.55 and 4.44 respectively.

(II.) *Estate Duty* (Total Receipt, 1889-90, 790,019 £):

The same considerations which apply to Probate Duty indicate that the Estate Duty should be allotted as collected.

(III.) *Legacy Duty* (Total Receipt, 1889-90, 2,723,866 £):

This tax is collected in the country where the deceased was domiciled, and, even assuming that it falls on the recipient of the legacy, there is no means of ascertaining in which of the three kingdoms the recipient of any particular legacy is domiciled. This branch of Revenue must therefore be taken as collected.

(IV.) *Succession Duty* (Total Receipt, 1889-90, 1,065,189 £):

This may be taken as mainly (i.e., to extent of four-fifths) duty on real property passing by death. The Succession Duty Office reports that the duty, so far as real property is concerned, is almost invariably paid in the country in which the property is situate, and that so far as personality is concerned, there is no means of ascertaining where the property is situate.

The duty is therefore allotted as collected.

(2.) GENERAL STAMPS (Total Receipt, 1889-90, 6,198,217 £):

As only a comparatively small proportion of this item is connected with transactions in real property, the whole of this branch of Revenue is treated in this calculation as analogous to taxes on personal property, and has to be apportioned according to what may be considered the true incidence of such taxes on personal property collected in various parts of the United Kingdom. In the metropolitan area (for example) it is known that considerable quantities of property are domiciled for purposes of taxation, although the owners may be scattered throughout the United Kingdom. It will be explained below, under the head of Income Tax, by what means a percentage correction has been arrived at, with a view to making an allowance for such cases, and the same percentage allowance there adopted may properly be applied to the figures of General Stamps. Upon this principle, 1.8 per cent. of the total receipt should be deducted from the amount collected in England, 1.4 added to that collected in Scotland, and .2 added to that collected in Ireland. This correction gives the adjusted figures of General Stamps, England, Scotland, and Ireland, shown in the table subjoined.

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
Amounts received in 1889-90 - -	5,809,798	387,161	210,323	6,198,217
Correction to adjust Duty on Transfers of Stock, &c., on London Stock Exchange, &c., affecting Scotland and Ireland:				
— 1.6 per cent. - - -	90,171	—	—	—
+ 1.4 " " - - -	- - -	86,775	—	—
+ .2 " " - - -	- - -	- - -	12,395	—
Total, as corrected - - £.	5,501,532	473,936	222,719	6,198,217
Per Cent. - - -	88.6	7.6	3.6	100.0

INCOME TAX.

Under the Income Tax Acts all property and profits are charged at their first source, without regard to the ultimate destination of the profits or income. This method of assessment was introduced with the express object of obtaining secrecy, and of preventing as far as possible the disclosure of the circumstances of the taxpayer. For example, the returns under Schedule D. contain no information as to the proportions in which the profits of any business or concern are divided between the several partners or shareholders.

The difficulties consequent upon this principle of assessment in allotting to the three kingdoms the Income Tax proper to each are dealt with under the different Schedules of the tax.

Schedules A. and B.—(Total Receipt, 1889-90, 4,321,440 £.) :

The duties under these Schedules apply to property with a definite situation in the three kingdoms, and are collected where that property is situate. As to Schedule A, there is no means of ascertaining, by the machinery of the Income Tax or any other resource at the disposal of Government, where the persons live who are in receipt of the income derived from such property, and there is, therefore, no alternative but to assign these items in accordance with the figures of collection.

As to Schedule B., the assessments are made on the actual occupiers of the land, who almost universally reside where these lands are situated ; it is therefore shown as collected.

Schedules C. and D.—(Total Receipt, 1889-90, 7,733,004 £.) :

It is under Schedule C. that the necessity for some correction of the figures as collected is most obvious, no portion of the amount being assessed in Scotland, and only a small proportion in Ireland.

The Schedule includes national securities, home, colonial, and foreign, and some municipal securities. The great mass of these are assessed in London, but they are held by persons domiciled in all parts of the three kingdoms. Owing, however, to the principle explained above, upon which Income Tax is collected, the machinery of the tax cannot be employed to ascertain where the recipients of interest and dividends reside. It is therefore necessary to resort to other sources of information in order to form any estimate of the true incidence of this branch of taxation, and for this purpose use has been made of information derived from statistics of property assessed to Probate Duty.

It has been stated above that the property assessed to Probate in each country represents with considerable accuracy the property of persons dying domiciled in that country ; but the records of the Legacy and Succession Duty Department (which deals with Probate Duty) make it possible to ascertain further with tolerable accuracy how much English property (*i.e.* property assessed to income-tax in England) is held by individuals domiciled in Scotland and Ireland, how much Scotch property is held by individuals domiciled in England and Ireland, and how much Irish property is held by individuals domiciled in England and Scotland. This information is obtained from the records of "re-sealing," which is, in effect, the official recording in one kingdom of a will already proved, and assessed to Probate, in either of the other two.

The following table, compiled from the records of that Department, gives the required information for the year 1889-90 :—

	ENGLAND		SCOTLAND		IRELAND		TOTAL	
	£.	Per Cent.	£.	Per Cent.	£.	Per Cent.	£.	Per Cent.
Gross Probate Duty as collected	3,954,185	26-95	492,004	10-00	187,801	4-05	4,633,990	50-00
STATISTICS OF RE-SEALING.								
<i>As between Scotland and England.</i>								
In Scotland duty was paid on	Gross.							
English property of value - £ 3,370,017	+368,300	-	-	-	-	-	-	-
In England duty was paid on	Gross.							
Scotch property of value - £ 1,168,785	-35,665	-	+35,665	-	-	-	-	-
<i>As between Ireland and England.</i>								
In Ireland duty was paid on	Gross.							
English property of value - £ 779,147	+25,374	-	-	-	-25,374	-	-	-
In England duty was paid on	Gross.							
Irish property of value - £ 440,558	-15,480	-	-	-	+15,480	-	-	-
<i>As between Ireland and Scotland.</i>								
In Ireland duty was paid on	Gross.							
Scotch property of value - £ 23,424	-	-	+612	-	-612	-	-	-
In Scotland duty was paid on	Gross.							
Irish property of value - £ 44,092	-	-	-1,340	-	+1,340	-	-	-
	+73,331	-	-65,185	-	-9,155	-	-	-
Adjusted gross receipt	4,321,516	87-54	895,630	8-6	176,135	3-95	4,605,400	49-50
Difference	-	+1-6	-	-1-4	-	-	-	-

The results thus obtained show that as between England and Scotland there is paid on English property by individuals who are domiciled in Scotland about 65,000 £ more than is paid on Scotch property by individuals who are domiciled in England. This 65,000 £ paid as duty represents property amounting to about 2,180,000 £.

Between England and Ireland there is paid on English property by individuals who are domiciled in Ireland about 9,894 £ more than is paid on Irish property by individuals who are domiciled in England. This 9,894 £ paid as duty represents property amounting to about 329,794 £.

Between Scotland and Ireland there is paid on Irish property by persons who are domiciled in Scotland about 728 £ more than is paid on Scotch property by persons who are domiciled in Ireland. This 728 £ paid as duty represents property amounting to about 24,228 £.

The general result, therefore, is to show that both Scotchmen and Irishmen hold more property in England than is held by Englishmen in either Scotland or Ireland, and that Scotchmen hold rather more property in Ireland than is held by Irishmen in Scotland. The net result is that 1·4 per cent. of the whole amount assessed to Probate Duty represented property technically situated in England, but owned by domiciled Scotchmen, and ·2 per cent. of the whole represented property similarly situated, but owned by domiciled Irishmen.

If these percentages may be accepted as fairly accurate where capital is concerned, which is the case with the Probate Duty Assessments, it is not unfair to apply them in the case of income of a corresponding character. It may be added that there is no means of obtaining any percentages in the case of income of a more reliable character. Incomes derived from such property as is now under view are mainly comprised in Schedules C. and D. (Public Companies, Foreign Dividends, Coupons, &c.), and only a small portion of them are comprised in that part of Schedule D. which is assessed as trades and professions. It may then be argued that for present purposes 1·5 per cent. of the total collected under Schedule C. and the first-named part of D. should be deducted from the sum collected in England; and that, of this amount, 1·4 per cent. should be credited to Scotland, and ·2 per cent. to Ireland.

The percentage corrections deduced from the probate figures have accordingly, in the annexed tables, been applied to the Income Tax figures under Schedule C., and the part of Schedule D. other than trades and professions, the proportion of English property held by Scotchmen being added to the share of Scotland, and similarly for Ireland.

The remainder of Schedule D. (*i.e.*, trades and professions) is shown as collected, for as the assessments are made at the place where the trade is carried on, or the profession is exercised, it may be taken that the tax is borne by persons resident in the country where it is paid.

Schedule E. (Total Receipt, 1889-90, 829,448 £):

Shown as collected.

Inland Revenue, Somerset House,
January 1891.

ALGERNON WEST.
IDDESLEIGH.

CORRECTION FOR TAXATION ATTRIBUTABLE TO IMPERIAL SOURCES.

Two further corrections are required under this head in the figures of Inland Revenue, and the results are embodied in the figures in Table I. (p. 4).

(a.) Taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled outside the kingdom:

It appears from figures supplied by the Inland Revenue that about 2 per cent. of the Probate Duty collected in England is charged on the property of persons domiciled outside the United Kingdom. This proportion of the produce of that tax should therefore be regarded as Imperial, and by similar reasoning to that employed with regard to the case of cross holdings between England and Scotland, a similar proportion of the proceeds of General Stamps and of Income Tax under Schedules C. and D. (Public Companies, &c.), may be treated in the same manner. The amounts are in round figures as follows:—

	£.	£.	£.
Probate Duty - - - - -	80,000		
General Stamps - - - - -	110,000		
Total correction to head of Stamps (see Table I. and p. 9) -		190,000	
Income Tax - - - - -		80,000	
Total correction under (a) - - - - -		£. -	270,000

(b.) Income Tax on the salaries of Imperial Officers, including Army and Navy:

This item, which is also Imperial in character, is included under the official portion of Schedule E. collected in London, and may be taken to amount, roughly, to - - - 70,000

Grand Total for Stamps and Income Tax £. 340,000

The Income Tax corrections under (a) and (b) give together the sum of 150,000 £, entered against Income Tax in the "Imperial" column of Table I. (p. 4).

Treasury, January 1891.

R. E. WELBY.

(E.)

MISCELLANEOUS REVENUE, 1889-90.

The items of this head of Revenue are detailed in the Finance Accounts of 1889-90 (pp. 21-35); and the distribution of them (so far as has been possible) between England, Scotland, and Ireland, has been made by the officers of the Treasury.

	Derived from Special Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
SMALL BRANCHES OF THE HER- DITARY REVENUE - - -	£.	£.	£.	£.	£. s. d.
BASE OF ENGLAND - - -	159,340	3,612	5,581	300	169,233 1 0
NAVAL FRESH FUND - - -	108,584	—	—	—	108,584 4 -
TRAIN-GAL - - -	200	—	—	—	200 - -
TRAINS - - -	13,475	—	—	—	13,475 7 3
CONTRIBUTIONS FROM INDIAN RE- VENUES - - -	20,527	—	—	—	20,527 - -
BASAREE ACT, 1885 - - -	—	74,744	—	—	74,744 - -
EXPENSE OF ADMINISTRATION OF LOCAL LOANS - - -	—	4,812	931	24,889	30,531 11 4
RECEIPTS BY CIVIL DEPARTMENTS:					
Barratry, Ireland - - -	—	—	—	602	602 12 9
Board of Supervisors - - -	—	—	164	—	164 3 1
Board of Trade - - -	4,542	—	—	—	4,542 - 11
British Museum - - -	1,393	907	—	—	2,300 6 5
Charitable Donations and Bequests Chf. of Forestry's Office - - -	—	—	—	40	40 3 0
Civil List, Miscellaneous - - -	—	615	—	869	1,484 10 11
Civil Service Commission - - -	98	—	—	—	98 5 6
Colonial Office - - -	4,155	—	—	—	4,155 0 4
Consulship, Ireland - - -	—	—	—	68,106	68,106 11 0
County Courts - - -	—	409,537	—	—	409,537 16 5
County Court Officers, Ireland - - -	—	—	—	960	960 5 4
Criminal Proceedings, Scotland Crown Commission - - -	—	—	1	—	1 - 4
Dublin Metropolitan Police - - -	—	—	—	—	— 9 4
Dublin Criminal Lunatic Asylum Education, England and Wales - - -	—	1,894	—	7	1,901 14 -
Education, Scotland - - -	—	—	31	—	31 11 6
Education, Ireland - - -	—	—	—	34,448	34,448 9 3
Excise and other Offices, Scot- land - - -	—	—	1,691	—	1,691 5 6
Fishery Board, Scotland - - -	—	—	7,606	—	7,606 7 5
Foreign Office - - -	750	—	—	—	750 7 10
Friendly Societies Registry - - -	—	812	58	25	895 16 0
Harbours - - -	3,450	6,072	95	—	9,617 15 -
Homes Office - - -	3,032	2,045	226	—	5,303 1 0
House of Commons - - -	24,805	—	—	—	24,805 3 -
House of Lords - - -	27,012	—	—	—	27,012 17 9
Household, Lord Lieutenant, Ire- land - - -	—	—	—	1,120	1,120 5 -
Land Registry - - -	—	3	—	—	3 4 -
Land Commission, Ireland - - -	—	—	—	131	131 10 4
Late and Justice - - -	—	16,005	37,150	1,005	54,160 16 0
Law Officers, England - - -	—	3,822	—	—	3,822 3 3
Lighthouse Alms - - -	47	—	—	—	47 0 -
Local Government Board, England Lombard Commissioners, England - - -	—	4,777	—	—	4,777 7 2
Lombard Commissioners, Scotland - - -	—	1,345	—	—	1,345 7 0
Merchant Shipping Acts - - -	—	—	401	—	401 2 9
Mint - - -	890,000	—	—	93	890,093 13 -
National Debt Office - - -	174	—	—	—	174 9 3
National Gallery - - -	—	965	—	—	965 11 -
National Gallery, Ireland - - -	—	—	—	42	42 17 3
National Portrait Gallery - - -	—	—	—	—	— 8 -
Paymaster General's Office - - -	6,280	—	—	10	6,290 8 -
Police Courts - - -	—	17,542	—	—	17,542 17 10
Prison - - -	—	33,258	22,322	5,810	61,390 15 8
Privy Council Office - - -	1,872	—	—	—	1,872 11 5
Public Works Loan Commissioners Queen's College, Ireland - - -	—	4,586	842	—	5,428 10 9
Queen's Bench - - -	108	—	—	5,698	5,806 10 -
Receiver of Hereditary Revenue - - -	2,280	—	—	—	2,280 10 7
Revenue Office, Ireland - - -	—	—	—	62	62 8 -
Reformatory and Industrial Schools Registrar General - - -	—	14,602	5,792	1,154	21,548 8 6
Registrar General, Edin- burgh - - -	—	3,529	896	337	4,762 11 0
Secretary for Scotland - - -	—	—	108	—	107 14 10
Science and Art Department - - -	—	5,563	18	—	5,581 17 15
Stationery Office - - -	50,861	28,701	6,182	4,642	90,386 7 -
Tower of London - - -	1,807	—	—	—	1,807 6 -
Treasury - - -	3,154	12,894	—	29	16,077 0 0
University of London - - -	—	10,387	—	—	10,387 14 4
University of Scotland - - -	—	—	14	—	14 - -
Valuation Office, Ireland - - -	—	—	—	18,037	18,037 13 0
Works, England - - -	10,000	30,700	10,134	—	50,834 16 4
Works (Ireland) - - -	—	700	—	9,342	10,042 13 0
Works, Ireland - - -	—	—	—	9,483	9,483 1 1
Carried forward - - -	£.	746,162	102,275	230,605	2,985,631 15 1

(E.)—MISCELLANEOUS REVENUE, 1883-84—continued.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£. s. d.
Brought forward - - -	1,304,566	744,382	102,375	230,635	2,381,958 13 1
RECEIPTS IN REVENUE DEPART- MENTS:					
Customs - - - - -	—	55,539	2,328	702	58,569 14 8
Inland Revenue - - - -	—	21,265	5,400	5,809	32,474 7 7
Post Office - - - - -	44,597	25,570	985	1,519	72,671 17 -
Post Office Savings Banks -	72,405	—	—	—	72,405 1 8
Savings and Over-draws -	4,100	—	—	—	4,100 4 0
Life of Man - - - - -	6,535	—	—	—	6,535 - -
Grain Loan - - - - -	7,033	—	—	—	7,033 10 11
Treasury Chest - - - - -	9,774	—	—	—	9,774 1 11
Colonial Money - - - -	1,588	—	—	—	1,588 - 5
Canal Receipts - - - -	85	—	—	250	335 3 -
<i>Add,—</i>	1,451,562	851,611	110,759	638,687	3,052,559 10 7
FEE AND PATENT STAMPS as detailed below - - - - -	185,145†	465,303†	45,779†	84,068†	780,325 19 4†
TOTAL MISCELLANEOUS REVENUE -	1,636,707	1,316,914	156,538	722,755	3,832,914 15 11
Per Cent., Total - - -	47.40	36.34	4.50	19.77	100.00
Per Cent., England, Scotland, and Ireland - - - - -	—	70.28	8.72	18.90	100.00
Details of Fee and Patent Stamps:					
Admiralty Court, Ireland - -	—	—	—	232	232 6 6
Bankruptcy Court, Ireland - -	—	—	—	2,225	2,225 10 7
Board of Agriculture - - -	—	5,559	—	—	5,559 15 -
Chancery Fees, Ireland - - -	—	—	—	305	305 8 -
Civil Service Commission - -	8,566	—	—	—	8,566 10 8
Colonial Stock Act - - - -	80	—	—	—	80 - -
Companies Registration - - -	—	45,456	2,507	1,125	49,038 8 8
County Courts, Ireland - - -	—	—	—	25,642	25,642 11 -
Grocers' Commission, Scotland -	—	—	235	—	235 2 -
Grains Office in Chancery - -	4,803	—	—	—	4,803 14 2
District Audit - - - - -	—	28,704	—	—	28,704 10 3
Judgments Registry Fund (Ireland)	—	—	—	2,544	2,544 10 -
Judicature (England) - - - -	—	282,326	—	—	282,326 10 8
Judicature (Ireland) - - - -	—	—	—	20,566	20,566 8 10
Land Commission (Ireland) - -	—	—	—	2,211	2,211 17 8
Land Registry (England) - - -	—	3,791	—	—	3,791 12 6
Law Courts, Scotland - - - -	—	—	7,400	—	7,400 12 5
London Gazette - - - - -	—	21,816	—	—	21,816 10 -
Lord Chancellor's Provision -	—	628	—	—	628 - -
Newspaper Registration - - -	368	—	—	—	368 - -
Police Courts, Metropolitan - -	—	10,818	—	—	10,818 8 6
Public Record, England - - -	—	651	—	—	651 10 3
Public Record, Ireland - - -	—	—	—	232	232 12 6
Railway Commission - - - -	187	—	—	—	187 8 -
Register House (Scotland) - -	—	—	26,206	—	26,206 10 4
Registration of Deeds (Ireland) -	—	—	—	12,085	12,085 - -
Patents - - - - -	175,847	—	—	—	175,847 17 11
TOTAL - - - - - £.	187,893	470,172	45,779	84,068	787,912 19 4
† Actual Receipts into Ex- chequer in 1883-84, as inserted in the same proportion as the Net Receipts -	185,145	465,303	45,779	84,068	780,325 19 4

PARAGRAPH 2 of REFERENCE TO COMMITTEE. — "The amount and proportion of revenue which under recent legislation is paid to local authorities in England, Scotland, and Ireland respectively."

There are two items which, in the year 1889-90, fell under this head.

(a) *Excise Licences, England.*—Pursuant to the Local Government Act, 1888 (51 & 52 Vict. c. 41), these duties were (with a few exceptions) diverted from the Exchequer, and handed over to the English local authorities; certain grants formerly payable from the Exchequer to those authorities being at the same time discontinued.

The amount in question was, for 1889-90, 2,970,000 *l.* (See p. 8, note f.)

(The similar arrangement in Scotland did not take effect until 1890-91.)

(b) *Half of the Probate Duty.*—This item constitutes a diversion of funds from Imperial to Local purposes, unbalanced by any reduction in Imperial grants. It is assigned, by the Act of 1888, to Local Government services of the three kingdoms in the fixed proportion of: England, 80 per cent.; Scotland, 11 per cent.; Ireland, 9 per cent.; but the total amount is contributed, as between the three kingdoms, in proportions which vary from year to year, and which were in 1889-90, 85·93, 10·00, and 4·05. For the year 1889-90 the figures work out as follows:—

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
Contributed by the three kingdoms	1,904,235	221,552	89,729	2,215,516
Assigned to Local Government services in the three kingdoms, and paid to Local Taxation Accounts	1,778,418	240,167	196,947	2,215,532

In order to arrive at a complete view of the financial relations between England, Scotland, and Ireland, the amounts thus severally contributed, and surrendered to local authorities, must be added to the contribution of each of the three kingdoms, as given in Table I. (p. 4); and the amounts thus severally assigned to Local Government services, and paid to the Local Taxation Accounts, must be added to the expenditure on English, Scottish, and Irish services, met by issues out of the Exchequer, as given in Parts 1, 2, and 3 of Table III. (p. 17):—

TABLE II.—REVENUE PAYABLE TO LOCAL AUTHORITIES, 1889-90.

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
1. To be added to Table I. (p. 4):— Revenue contributed by the three kingdoms to Local Government services:—				
(a) Excise Licences	2,970,000	—	—	2,970,000
(b) Probate Duty	1,904,235	221,552	89,729	2,215,516
TOTAL	4,874,235	221,552	89,729	5,185,516
Per Cent.	84·00	4·27	1·73	100·0
2. To be added to Table III. (p. 17):— Revenue assigned to Local Government services and paid to Local Taxation Accounts:—				
(a) Excise Licences	2,970,000	—	—	2,970,000
(b) Probate Duty	1,778,418	240,167	196,947	2,215,532
TOTAL	4,748,418	240,167	196,947	5,185,532
Per Cent.	91·57	4·63	3·80	100·0

Note.—The payments made to the Local Taxation Accounts in the year are used in this Table in the same way as Exchequer Receipts are used in Table I.; but, just as Exchequer Receipts necessarily differ from *No Receipts* (see footnote at p. 6), so the payments to the Local Taxation Accounts made in a year must not precisely agree with the receipts actually due to those Accounts in respect of the year, because such payments include a balance of receipts belonging to the previous year, and must omit a balance of receipts belonging to the current year.

PARAGRAPH 3 of REFERENCE TO COMMITTEE.—“The amount and proportion of moneys expended out of the Exchequer (a) upon Civil and Local Government Services for the special use of, and (b) upon the collection of revenue in, England, Scotland, and Ireland respectively.”

Expenditure on the following Services, viz.:—

National Debt Services;	Army Services;
Expenses incurred under the	Ordnance Factories, and
National Debt Redemption Act;	Navy Services,
Naval Defence Fund;	

must be regarded as strictly *Imperial*; and such expenditure is given in a separate column under Part 1 of the following Table (III.).

The remaining expenditure, charged on the Consolidated Fund or voted, also includes items of expenditure, which are clearly *Imperial*, or which cannot be divided by any reasonable assumption between the three Kingdoms. These items have, accordingly, been inserted in the same column.

Part 2 of the following Table (III.) gives the Civil Expenditure under the head of “Other Consolidated Fund Services,” and “Civil Services,” distinguishing between the items which are *Imperial* and those which represent *Civil and Local Government Services* in each of the three Kingdoms.

Part 3 of the Table gives the expenditure incurred by the Revenue Departments, similarly classified.

Part 4 has been added, in order to bring together the total expenditure.

TABLE III.—EXPENDITURE, 1889-90.

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL.
	£.	£.	£.	£.	£.
PART 1.					
National Debt Services - - -	25,225,769	—	—	—	25,225,769
Redemption of Debt Expenses - -	44,531	—	—	—	44,531
Naval Defence Fund - - -	1,428,671	—	—	—	1,428,671
Army Services - - -	17,345,811	—	—	—	17,345,811
Ordnance Factories - - -	15,100	—	—	—	15,100
Navy Services - - -	13,842,241	—	—	—	13,842,241
	57,991,964	—	—	—	57,991,964
PART 2.					
Other Consolidated Fund Services (a)	976,504	644,941	138,519	175,990	1,835,954
Civil Services:					
Class I. - - -	182,714	944,328	96,891	248,599	1,472,532
“ II. - - -	989,338	730,329	116,769	300,241	2,136,677
“ III. - - -	90,439	1,990,722	491,407	2,164,184	4,656,752
“ IV. - - -	270,687	4,911,651	845,270	912,498	6,939,106
“ V. - - -	654,389	—	—	—	654,389
“ VI. - - -	948,214	218,948	100,991	250,495	1,518,658
“ VII. - - -	19,885	6,449	3,912	19,909	29,155
Total - - (b)	3,866,184	7,992,311	1,454,301	3,567,314	15,880,110
PART 3.					
Customs and Inland Revenue - -	—	2,092,379	238,200	234,112	2,564,691
Post Office, Telegraphs, and Packets	604,609	5,279,499	706,800	922,895	6,513,803
Total Civil Services (c)	604,609	8,312,878	1,134,999	1,157,007	10,009,493
Total (a) (b) (c)	4,025,968	16,305,189	2,589,299	4,724,321	27,644,777
TOTALS OF EXPENDITURE (under Parts 1, 2, and 3) met by issues out of the Exchequer E.	61,927,932	16,305,189	2,589,299	4,724,321	85,546,741
PART 4.					
Exp. on Local Government Services met out of Revenue paid to Local Taxation Accounts, see Table II. (p. 10) - - -	—	4,748,418	240,137	195,947	5,184,502
GRAND TOTAL - - - £.	61,927,932	21,053,607	2,829,436	4,920,268	90,731,243
			20,341,632		
Per Cent. England, Scotland, and Ireland.	—	79.00	19.14	17.24	100.00
Per Cent., Total - - -	97.66	28.36	8.98	5.54	100.00

DETAILS of TABLE III., PART 2.

Exchequer Issues, 1889-90.

The Items of Expenditure in the following Analyses have been classified by the Officers of the Treasury.

OTHER CONSOLIDATED FUND SERVICES,
as detailed in the Finance Accounts of 1889-90, pages 47 to 79.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	410,561	—	—	—	410,561
AGENCIES AND PENSIONS :					
Annsties to the Royal Family -	171,316	—	—	—	171,316
Pensions for Naval and Military Services -	20,720	—	—	—	20,720
Pensions for Political and Civil Services -	15,216	—	—	—	15,216
Pensions for Judicial Services -	7,240	33,000	6,351	16,180	64,781
Compensations, Courts of Justice -	—	35,674	—	5,290	40,964
Pensions, Diplomatic Services -	3,300	—	—	—	3,300
Miscellaneous Pensions - -	4,347	—	427	—	4,774
TOTAL, AGENCIES AND PENSIONS - - - - -	231,149	68,674	6,778	21,470	328,071
SALARIES AND ALLOWANCES :					
Speaker, House of Commons -	5,000	—	—	—	5,000
Exchequer and Audit Department -	3,500	—	—	—	3,500
Clergy and Schools - - -	0,733	—	17,330	—	24,072
Inspectors of Anatomy - -	—	600	300	470	1,400
Copyright Compensations -	—	364	2,232	435	3,029
Salaries formerly on the Hereditary Revenues of Scotland -	—	—	6,000	—	6,000
Lord Revenue Allowances -	95	1,748	1,508	217	3,568
Lord Lieutenant, Ireland -	—	—	—	20,000	20,000
Queen's Colleges, Ireland -	—	—	—	21,000	21,000
Miscellaneous - - - - -	—	—	—	747	747
TOTAL, SALARIES AND ALLOWANCES - - - - -	10,328	2,781	23,009	42,507	80,015
COURTS OF JUSTICE :					
Salaries - - - - -	21,001	275,586	101,702	109,593	508,882
MISCELLANEOUS SERVICES :					
Rosine Dutch Loan - - -	48,411	—	—	—	48,411
Gravelich Hospital - - -	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation) -	803	—	—	—	803
Duchy of Cornwall, &c. (Tin Compensation) -	10,297	—	—	—	10,297
Public Office 8th Annuity -	15,244	—	—	—	15,244
Consolidation of Perpetual Pensions and Annuities -	62,010	—	—	—	62,010
Indian Army Pension Annuity -	150,000	—	—	—	150,000
TOTAL, MISCELLANEOUS SERVICES - - - - -	296,065	—	—	—	296,065
TOTAL, OTHER CONSOLIDATED FUND SERVICES - - - - -	976,804	844,941	130,610	175,930	1,134,384

DETAILS OF TABLE III., PART 2—continued.

Exchequer Issues, 1889-90.

CIVIL SERVICES.

Classified according to the Estimates submitted to the House of Commons.

	Imperial	English.	Scottish.	Irish.	TOTAL.
CLASS I.	£.	£	£	£.	£ s. d.
Royal Palaces - - -	—	31,600	1,000	—	32,601 10 0
Marlborough House - -	—	1,528	—	—	1,528 0 4
Royal Parks, &c. - - -	—	44,111	4,000	—	48,111 0 0
Houses of Parliament (Buildings).	47,711	—	—	—	47,711 18 11
Public Buildings - - -	24,800	25,000	12,700	100	62,600 0 0
Admiralty, Extension of Buildings.	2,004	—	—	—	2,004 0 0
Furniture of Public Offices -	8,670	0,500	454	30	12,754 0 10
Revenue Department (Buildings)	—	229,034	16,340	—	245,374 0 0
County Courts (Buildings) -	—	26,000	—	—	26,000 10 12
Metropolitan Police Courts (Buildings).	—	20,000	—	—	20,000 0 0
Sherriff Court Houses, Scotland	—	—	0,300	—	0,300 0 0
Services of United Kingdom -	1,871	161,400	5,371	20,354	168,996 17 3
Science and Art Department (Buildings).	—	107,800	1,604	—	109,404 0 0
British Museum (Buildings) -	0,400	—	—	—	0,400 0 0
Barbican, &c., under Board of Trade.	—	0,174	—	—	0,174 10 0
Portsmouth Harbour - -	—	—	20,388	—	20,387 12 7
Colindale Canal - - -	—	—	5,000	—	5,000 0 0
Rates on Government Property (United Kingdom).	—	107,000	10,000	20,000	227,000 0 0
Metropolitan Fire Brigade -	—	10,000	—	—	10,000 0 0
Public Works and Buildings in Ireland.	10,000	—	—	170,000	180,000 0 0
Science and Art Buildings, Dublin.	—	—	—	20,000	20,000 10 0
Diplomatic and Consular Buildings.	28,150	—	—	—	28,150 17 0
Lighthouses Abroad - -	10,000	—	—	—	10,000 18 7
£.	302,714	344,000	95,801	240,380	1,472,701 7 1

Details of Table III., Part 2—Civil Services—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS II.					
ENGLAND.	£	£	£	£	£ s d.
House of Lords' Offices - -	44,058	—	—	—	44,057 10 -
House of Commons Offices - -	48,078	—	—	—	48,078 1 7
Treasury, &c. - - - -	24,150	23,170	2,400	4,800	55,520 - 0
Home Office, &c. - - - -	—	82,990	7,304	1,814	92,108 5 1
Foreign Office - - - -	60,004	—	—	—	60,000 10 0
Colonial Office - - - -	41,219	—	—	—	41,219 5 9
Privy Council Office, &c. - -	3,990	38,037	6,793	—	49,020 18 -
Board of Trade - - - -	167,745	730	—	—	168,484 5 5
Bankruptcy Department of the Board of Trade.	—	—	—	—	—
Charity Commission, &c. - -	—	40,368	—	—	40,368 5 5
Civil Service Commission - -	35,310	—	—	—	35,310 5 5
Exchequer and Audit Department.	55,387	—	—	—	55,386 14 6
Friendly Societies Registry (United Kingdom).	—	7,570	408	417	8,395 3 4
Land Commission - - - -	—	10,676	—	—	10,676 6 9
Board of Agriculture - - - -	—	1,735	485	—	2,106 - -
Local Government Board - -	—	159,486	—	—	159,485 10 0
Lunacy Commission - - - -	—	14,322	—	—	14,322 8 3
Mint - - - - -	118,232	—	—	—	118,232 4 11
National Debt Office - - - -	13,003	—	—	—	13,002 11 6
Patent Office, &c. - - - -	53,125	—	—	—	53,124 15 -
Paymaster General's Office - -	12,444	7,060	—	1,898	23,402 6 4
Public Works Loan Commission	—	7,720	1,405	—	9,244 12 10
Record Office - - - - -	—	21,027	—	—	21,026 16 8
Registrar General's Office - -	—	46,546	—	—	46,545 6 10
Stationery, &c., United Kingdom	203,670	203,090	19,000	35,000	561,680 16 7
Works, Forests, &c., Office of -	182	26,538	641	2,756	26,117 4 5
Works and Public Buildings, Office of.	8,480	37,508	3,362	—	49,350 4 8
Naval and Marine Fund, Grant to ASD.	40,000	—	—	—	40,000 -
Sevent Service - - - - -	26,103	—	—	—	26,103 4 4
SCOTLAND.					
Secretary of Scotland's Office -	—	—	9,044	—	9,043 11 6
Exchequer and other Offices - -	—	—	6,196	—	6,195 12 3
Fishery Board - - - - -	—	—	10,211	—	10,211 8 4
Lunacy Commission - - - -	—	—	5,303	—	5,303 7 6
Registrar General's Office - -	—	—	5,863	—	5,862 14 9
Board of Supervision, &c. - -	—	—	20,374	—	20,374 7 0
IRELAND.					
Lord Lieutenant's Household -	—	—	—	7,391	7,390 12 4
Chief Secretary's Office, &c. -	—	—	—	78,058	78,057 17 2
Charitable Donations Requests Office.	—	—	—	2,029	2,029 2 1
Local Government Board - -	—	—	—	124,907	124,907 8 4
Public Works Office - - - -	—	—	—	30,446	30,447 13 5
Record Office - - - - -	—	—	—	5,441	5,441 10 6
Registrar General's Office - -	—	—	—	16,001	16,000 19 2
Valuation and Boundary Survey	—	—	—	23,131	23,130 15 9
£.	689,530	730,260	116,769	302,241	2,138,677 11 5

Details of Table III., Part 3—Civil Services—continued.

	Imperial	English.	Scottish.	Irish.	Total.
CLASS III.	£.	£.	£.	£.	£. s. d.
Law Charges - - - -	—	23,400	—	—	23,400 0 0
Criminal Prosecutions, &c. -	—	109,885	—	—	109,885 4 8
Seymour Court of Judicature -	—	367,440	—	—	367,440 9 11
Railway and Canal Commission (United Kingdom).	6,979	—	—	—	6,979 18 -
Wreck Commission - - -	6,440	—	—	—	6,440 13 11
County Courts - - - -	—	445,501	—	—	445,501 12 3
Land Registry - - - -	—	3,481	—	—	3,481 14 -
Herding Barristers (England)	—	25,068	—	—	25,068 - -
Police Courts (London and Shannon).	—	17,818	—	—	17,817 16 8
Police (England and Wales) -	—	54,461	—	—	54,461 2 3
Prisons (England and the Colonies).	7,600	651,970	—	—	659,570 15 8
Reformatory and Industrial Schools (Great Britain).	—	225,558	70,064	—	295,622 16 10
Broadmoor Criminal Lunatic Asylum.	—	22,804	—	—	22,803 16 1
SCOTLAND.					
Lord Advocate and Law Charges	—	—	59,652	—	59,651 11 4
Courts of Law and Justice -	—	—	98,121	—	98,120 12 9
Register House, Edinburgh -	—	—	37,463	—	37,461 1 8
Crofters Commission - - -	—	—	19,144	—	19,123 15 9
Police, Constable and Burghs	—	—	186,189	—	186,189 24 0
Prisons - - - - -	—	—	99,714	—	99,713 12 10
IRELAND.					
Law Charges and Criminal Prosecutions.	—	—	—	70,455	70,455 7 11
Seymour Court of Judicature -	—	—	—	60,067	60,066 16 8
Court of Bankruptcy - - -	—	—	—	10,900	10,900 6 5
Admiralty Court Registry -	—	—	—	1,397	1,396 14 0
Registry of Deeds - - - -	—	—	—	15,020	15,019 14 2
Registry of Judgments - - -	—	—	—	1,715	1,705 2 10
Land Commission - - - -	—	—	—	107,510	107,510 13 8
County Court Officers, &c. -	—	—	—	115,847	115,847 1 -
Dublin Metropolitan Police (in- cluding Police Courts).	—	—	—	138,450	138,449 10 8
Constabulary - - - - -	—	—	—	1,265,030	1,265,029 11 9
Prisons - - - - -	—	—	—	118,774	118,774 4 2
Reformatory and Industrial Schools.	—	—	—	107,027	107,027 1 2
Dundrum Criminal Lunatic Asylum.	—	—	—	6,863	6,862 15 -
£.	90,489	1,090,123	601,637	8,164,184	4,006,820 32 1

Details of Table III., Part 3—Civil Services—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS IV.					
ENGLAND.	£	£.	£.	£.	£. s. d.
Public Education, England and Wales.	—	3,683,587	—	—	3,683,586 10 11
Science and Art Department (United Kingdom).	60,661	366,000	50,000	40,600	471,061 4 11
British Museum - - -	154,290	—	—	—	154,290 7 9
National Gallery - - -	—	14,480	—	—	14,479 10 11
National Portrait Gallery -	—	2,174	—	—	2,173 14 4
Learned Societies, United Kingdom.	23,400	—	300	800	24,500 - -
London University - - -	—	14,610	—	—	14,610 - -
Universities and Colleges, Great Britain.	—	28,500	500	—	29,000 - -
SCOTLAND.					
Public Education - - -	—	—	574,924	—	574,923 15 11
Universities, &c. - - -	—	—	17,340	—	17,340 15 6
National Gallery - - -	—	—	2,000	—	2,000 - -
IRELAND.					
Public Education - - -	—	—	—	854,305	854,305 9 1
Teachers' Pension Office -	—	—	—	1,000	1,000 15 10
Endowed Schools Commissioners.	—	—	—	655	655 - 1
National Gallery - - -	—	—	—	2,408	2,408 1 9
Queen's College - - -	—	—	—	10,525	10,525 13 -
Royal Irish Academy - -	—	—	—	2,000	2,000 - -
£	270,687	4,011,893	645,270	912,483	5,840,290 9 11
CLASS V.					
Diplomatic Services - -	245,300	—	—	—	245,300 2 9
Consular Services - - -	162,780	—	—	—	162,770 15 7
Slave Trade Services - -	19,531	—	—	—	19,531 4 6
Suez Canal, British Directors -	1,244	—	—	—	1,243 11 3
Colonies, Grants in Aid - -	30,575	—	—	—	30,575 7 10
South Africa and St. Helena -	101,375	—	—	—	101,375 8 6
Scholarships to Telegraph Companies.	40,003	—	—	—	40,003 5 0
Cyprus, Grant in Aid - -	45,000	—	—	—	45,000 - -
£	634,890	—	—	—	634,890 - 4

Details of Table III., Part 2—Civil Services—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£. s. d.
CLASS VI.					
Superannuation and Retired Allowances.	177,036	817,790	18,890	72,620	486,084 13 8
Merchant Seamen's Fund Pensions.	13,846	—	—	—	13,846 16 7
Pauper Lunatics (Scotland) -	—	—	91,388	—	91,388 - -
Pauper Lunatics (Ireland) -	—	—	—	106,872	106,872 7 -
Hospitals and Infirmaries (Ireland)	—	—	—	16,630	16,630 11 11
Savings Banks and Friendly Societies Deficiency.	50,150	—	—	—	50,150 19 8
Miscellaneous Charitable and other Allowances (Great Britain).	358	1,963	584	—	2,905 13 8
Miscellaneous Charitable and other Allowances (Ireland).	—	—	—	2,904	2,904 11 9
£.	246,214	116,843	109,962	209,426	777,446 16 3
CLASS VII.					
Temporary Commissions -	2,578	2,900	1,680	8,300	25,357 14 10
Miscellaneous Expenses -	4,570	1,903	247	—	6,720 14 1
Cashiers' Colonisation (Advances in Aid).	—	—	1,866	—	1,866 - -
Repayments to Civil Contingencies Fund.	420	1,017	—	—	9,947 6 -
Repayment to the Local Loans Fund.	—	—	—	1,869	1,869 - -
O'Reilly Donor Estate -	4,507	—	—	—	4,507 - -
£.	19,085	6,440	3,512	10,069	39,445 16 11
PART 3.—REVENUE DEPARTMENTS.					
Customs - - - -	—	750,600	86,900	60,112	965,914 5 10
Inland Revenue - - -	—	1,692,559	266,000	164,890	1,748,978 15 4
Post Office - - - -	—	4,204,000	568,800	428,465	5,083,264 11 4
Telegraph Service - - -	—	1,694,400	207,800	144,400	2,176,600 - -
Packet Service - - - -	664,000	—	—	—	664,000 - -
£.	664,000	8,212,579	1,134,800	845,917	10,908,035 12 4

SUMMARY OF PRECEDING TABLES I., II., AND III.

The following Table (IV.) brings together the figures for the three Kingdoms contained in the foregoing Tables, so as to show the Revenue and Expenditure attributable to each Kingdom, and the contribution of each to Imperial Services. The Table also gives the percentages.

TABLE IV.

1889-90.

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
Revenue contributed by the three Kingdoms to the Exchequer (see Table I., p. 4)	76,643,784	9,452,422	7,536,335	87,662,541
Revenue contributed by the three Kingdoms to Local Government Services (see Table II., p. 16)	4,574,259	221,552	59,729	5,155,539
TOTAL REVENUE contributed by the three Kingdoms - £.	74,918,023	9,703,974	7,626,064	92,248,061
Per cent. - - -	81.21	10.52	8.27	100.0
<i>Deduct, -</i>				
1. Expenditure on English, Scottish, and Irish Services met by issue out of the Exchequer (see Parts 1, 2, and 3, of Table III., p. 17)	16,560,521	2,735,020	4,560,761	24,156,212
2. Expenditure on English, Scottish, and Irish Services met out of Revenue paid to Local Taxation Accounts (see Part 4 of Table III., p. 17)	4,748,416	246,157	196,947	5,355,520
Total Expenditure on English, Scottish, and Irish Services - - - -	21,308,937	2,975,177	5,067,708	29,341,822
Per cent. - - -	72.62	10.14	17.24	100.0
Contribution by the three Kingdoms to Imperial Services - - - -	53,058,076	6,728,797	2,558,356	62,345,229
Per cent. - - -	85.28	10.70	4.02	100.0

PARAGRAPH 4 OF REFERENCE TO COMMITTEE.—“The amount and proportion of State Loans outstanding, and of State liabilities incurred for local purposes in England, Scotland, and Ireland, respectively.”

State Loans.—No account having been taken of loans which have been written off or remitted, the amounts given below represent the effective claim of the Local Loans Account on each of the three kingdoms. An additional head has been added, as before, for Imperial services.

The figures of State Loans outstanding based on these principles will be found on pages 134 and 135 of the Finance Accounts, and especially columns 9 and 10. The results in round figures are as follows:—

	£.	Per Cent. (Total).	Per Cent. (United Kingdom.)
England - - - - -	21,903,000	54·9	57·1
Scotland - - - - -	4,253,000	10·7	11·1
Ireland - - - - -	* 12,225,000	30·6	31·8
Imperial - - - - -	1,524,000	3·8	100·0
TOTAL - - - - -	39,905,000	100·0	—

* The Irish figure differs from the total of Columns 9 and 10 of the Finance Accounts by £40,000 L, that amount being the outstanding total of loans from the Irish Church Fund included in the Finance Accounts figures, but to be excluded for present purposes.

State Liabilities incurred for Local Purposes.—Only two or three entries are necessary under this head.

First.—The charges on the Irish Church Fund which enjoy the guarantee of the Consolidated Fund. The amount of such charges outstanding on the 31st March 1890 was 6,640,000 L. (See Finance Accounts, page 109.) Against this liability, however, the State is safeguarded by the intervention of the Irish Church Temporalities Fund.

Secondly.—A small amount (10,000 L) appears on page 136 of the Finance Accounts as unrepaid in respect of expenditure for the emigration and colonisation of crofters and cottars of the Western Islands and Highlands of Scotland. This may be regarded as a liability incurred by the State for Scottish purposes.

Thirdly.—The liability of the State under the Tramways and Public Companies (Ireland) Act, 1883, though not referred to in the Finance Accounts, should be mentioned. It is a liability to make annual payments, not exceeding 40,000 L a year, to Baronies in Ireland, which have made payments of at least double the amount claimed, in respect of guarantees to railways under the provisions of that Act. The actual payments in 1889-90 amounted to 11,735 L.

Under the head of State Liabilities, it may be thought right to comprise the liabilities under which the State lies in virtue of numerous Acts of Parliament imposing upon it the obligation to make loans in future for local purposes, in the same way as loans are now being advanced for such purposes. Such liability seems clearly not to be susceptible of a valuation expressed in figures. In one case, however, some such valuation is possible, viz., in the case of advances under the Purchase of Land (Ireland) Act, 1885. Under this Act, and its amending Act of 1888, a total sum of 10,000,000 L. may be advanced. Out of this there had been advanced on the 31st March 1890 a sum of 5,412,000 L.; and the balance, 4,588,000 L., may perhaps be regarded as a definable liability within the meaning of this paragraph.

PARAGRAPH 5 of REFERENCE TO COMMITTEE.—“How far the financial relations established by the sums so contributed, paid, advanced, or promised, or by any other existing conditions, are equitable, having regard to the resources and population of England, Scotland, and Ireland, respectively.”

The following Table (V.) is inserted as bearing on some of the questions suggested by this paragraph in the Reference to the Committee.

TABLE V.

1889-90.

	England.	Scotland.	Ireland.	Total.
	£.	£.	£.	£.
Prostate Duty - - - - - (See No. 7, on page 9, above.)	3,812,814	422,952	185,226	4,420,992
Per cent. - - - - -	85.70	10.18	4.12	100.0
Income Tax:				
Schedules A. and B.—Lands and Houses, Occupation of Land - (See No. 15, on page 9, above.)	3,581,443	419,928	280,076	4,281,447
Per cent. - - - - -	83.43	9.86	6.68	100.0
Schedule C.—Government Stocks, &c., and Schedule D.—Public Companies, Foreign Dividends, Coupons, &c. - - - - - (See No. 16, on page 9, above.)	3,813,583	340,841	142,605	4,307,029
Per cent. - - - - -	88.34	8.15	3.31	100.0
Schedule D.—Trades and Professions (See No. 17, on page 9, above.)	2,927,742	318,081	100,142	3,345,965
Per cent. - - - - -	67.30	7.51	2.19	100.0
Population (Estimated, middle of 1889) - (Statistical Abstract.)	29,015,613	4,077,070	4,730,538	37,823,221
Per cent. - - - - -	76.7	10.8	12.5	100.0
Post Office (1889-90), Revenue, as col- lected, per cent. - - - - -	84.11	10.02	5.87	100.0
Letters delivered (numbers), per cent. -	85.2	0.6	5.8	100.0
Savings Bank Deposits, 1889 (Post Office and Trustees), per cent. - - - - -	80.8	8.1	5.1	100.0

Treasury Chambers, Whitehall,
28 February 1891.

R. E. WELBY.

No. 2.—1890-91.

The following Tables give the approximate results for 1890-91, upon the same bases as those employed in the former Memorandum dealing with the figures of 1889-90, with the exception of some further adjustments under Customs, made in accordance with the Memorandum appended to the Tables (*see* p. 31). The Statistics of Consumption, &c. adopted are, so far as possible, those furnished by the Year 1890-91.

TABLE L.—REVENUE, 1890-91 (AS REPRESENTED BY EXCHEQUER RECEIPTS).^a

	Contributed from Imperial Sources.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	TOTAL.
	£	£	£	£	£
Customs - - - - -	—	15,221,572	1,943,584	2,294,744	19,460,000
Excise - - - - -	—	17,921,724	3,643,831	3,222,440	24,788,000
Stamps - - - - -	190,000	11,325,534	1,162,944	561,472	13,139,950
Land Tax - - - - -	—	935,892	34,603	—	1,000,000
House Duty - - - - -	—	1,478,899	93,101	—	1,570,000
Income Tax - - - - -	150,000	11,356,925	1,388,375	561,800	13,256,000
<i>Total Revenue from Taxes - £.</i>	<i>340,000</i>	<i>48,294,096</i>	<i>6,179,348</i>	<i>6,556,436</i>	<i>70,079,000</i>
<i>Per Cent., England, Scotland, and Ireland - - - - -</i>	<i>—</i>	<i>79.74</i>	<i>10.17</i>	<i>9.09</i>	<i>100.0</i>
Post Office and Telegraphs - - - - -	—	10,333,000	1,225,000	702,000	12,260,000
Crown Lands - - - - -	5,000	366,000	19,000	40,000	430,000
Interest on Advances, &c. - - - - -	241,385	—	—	—	241,385
Miscellaneous, including Fer., &c., Stamps -	1,318,525	1,333,532	135,303	292,637	2,979,997
<i>Total Non-Tax Revenue - £.</i>	<i>1,464,910</i>	<i>12,034,532</i>	<i>1,379,303</i>	<i>1,034,637</i>	<i>15,913,482</i>
<i>Per Cent., England, Scotland, and Ireland - - - - -</i>	<i>—</i>	<i>83.29</i>	<i>9.33</i>	<i>7.38</i>	<i>100.0</i>
<i>TOTAL Revenue contributed to the Exchequer† - £.</i>	<i>1,805,560</i>	<i>70,428,718</i>	<i>9,558,741</i>	<i>7,591,073</i>	<i>89,489,112</i>
		<i>£. 87,583,552</i>			
<i>Per Cent., England, Scotland, and Ireland -</i>	<i>—</i>	<i>80.33</i>	<i>10.90</i>	<i>9.78</i>	<i>100.0</i>
<i>Per Cent., Total - - - - -</i>	<i>2.02</i>	<i>79.70</i>	<i>10.68</i>	<i>8.60</i>	<i>100.0</i>

^a See footnotes at p. 6.† For Revenue contributed to Local Government Services through the Local Taxation Accounts, *see* Table II. (p. 28).

TABLE II.—REVENUE PAYABLE TO LOCAL AUTHORITIES, 1890-91.*

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
1. To be added to Table I. (p. 27).				
Revenues contributed by the three Kingdoms to Local Government Services :				
a. Additional Beer and Spirit Duties :				
Customs - - - - -	158,486	17,070	14,095	189,651
Excise - - - - -	622,579	225,322	197,799	1,045,699
b. Excise Licences - - - - -	3,014,316	320,104	—	3,334,420
c. Probate Duty - - - - -	2,105,774	199,065	99,542	2,404,481
TOTAL - - -	5,901,155	761,561	311,377	6,974,133
Per Cent. - -	84.61	10.92	4.47	100.0
2. To be added to Table III. (p. 29).				
Revenues assigned to Local Government Services, and paid to Local Taxation Accounts :				
a. Additional Beer and Spirit Duties :				
Customs - - - - -	151,673	20,854	17,068	189,595
Excise - - - - -	840,000	110,000	26,000	1,076,000
b. Excise Licences - - - - -	3,624,420	310,000	—	3,934,420
c. Probate Duty - - - - -	1,351,521	260,094	212,796	2,404,481
TOTAL - - -	5,947,614	700,948	325,864	6,974,426
Per Cent. - -	85.28	10.05	4.67	100.0

Note.—In 1890-1 the Scotch Excise Licences were, for the first time, handed over to the Scotch local authorities: certain grants formerly payable from the Exchequer to those authorities being, as in the case of England, at the same time discontinued. To the amount of revenue payable to local authorities in 1890-1 there have also to be added the proceeds of the additional Beer and Spirit Duties imposed by the Act 53 Vict. c. 8, which were assigned to Local Government Services in England, Scotland, and Ireland, respectively, in the proportions applicable to half the Probate Duty, viz. : 80, 11, and 9 per cent.

It should be borne in mind that a sum of £6,000 l. was voted in 1890-1 as the equivalent to Ireland for the benefit conferred upon local authorities in England and Scotland by the transfer of Excise Licences in lieu of Grants in Aid of local taxation; and that a similar sum, entitled the "Exchequer contribution," is, under the Irish Land measure of this Session, to be annually charged on the Consolidated Fund.

* See footnote at p. 16.

TABLE III.—EXPENDITURE, 1890-91.

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL.
PART 1.	£.	£.	£.	£.	£.
National Debt Services - - - - -	16,307,000	—	—	—	16,307,000
Naval Defence Fund - - - - -	1,428,571	—	—	—	1,428,571
Army Services - - - - -	17,550,023	—	—	—	17,550,023
Ordnance Factories - - - - -	10,000	—	—	—	10,000
Navy Services - - - - -	14,125,858	—	—	—	14,125,858
TOTAL - - - £	48,320,952	—	—	—	48,320,952
PART 2.					
Other Consolidated Fund Services (a) -	1,310,531	440,008	138,610	172,384	2,061,533
Civil Services:					
Class I. - - - - -	207,542	227,021	108,030	446,467	1,089,060
" II. - - - - -	977,807	726,491	103,431	512,025	2,119,754
" III. - - - - -	19,000	1,255,140	337,457	2,328,867	4,540,464
" IV. - - - - -	260,326	4,145,180	711,755	208,616	6,055,867
" V. - - - - -	690,431	—	—	—	690,431
" VI. - - - - -	262,553	238,003	18,577	262,549	641,782
" VII. - - - - -	50,185	128,102	26,420	132,452	307,359
TOTAL CIVIL SERVICES (b) - - - £.	2,934,652	8,000,645	1,500,680	4,352,154	16,848,131
PART 3.					
Customs and Inland Revenue - - - - -	—	2,063,447	257,000	223,000	2,643,447
Post Office, Telegraphs, and Packets - -	706,230	6,474,562	630,000	650,000	8,060,792
TOTAL (c) - - - £.	706,230	8,538,009	1,167,000	873,000	11,994,239
TOTAL (a), (b), and (c) - - - - £.	4,408,413	17,004,662	2,667,680	5,397,586	29,418,361
TOTALS of Expenditure (under Parts 1, 2, and 3) met by issues out of the Exchequer - - - - - } £.	62,724,365	17,004,662	2,667,680	5,397,586	87,794,303
		<u>£ 25,008,490.</u>			
PART 4.					
And,— Expenditure on Local Government Services met out of Revenue paid to Local Taxation Accounts (see Table II., p. 28) - - - - -	—	5,547,614	750,888	325,861	6,974,413
GRAND TOTAL - - - £.	62,724,365	22,552,276	3,307,228	5,723,399	94,707,268
		<u>£ 11,982,908.</u>			
Per Cent., England, Scotland, and Ireland -	—	71.76	10.34	17.90	100.0
Per Cent., Total - - - - -	66.25	24.23	3.50	6.04	100.0

TABLE IV.—SUMMARY OF PRECEDING TABLES, 1890-91.

	England.	Scotland.	Ireland.	Total.
Revenue contributed by the three Kingdoms to the Exchequer (Table I., p. 27) - - - - -	£. 79,529,798	£. 9,502,751	£. 7,697,993	£. 96,730,542
Revenue contributed by the three Kingdoms to Local Government Services (Table II., p. 28) - - - - -	5,981,135	761,381	311,377	6,053,903
Total Revenue contributed by the three Kingdoms	70,330,873	10,320,022	8,009,470	94,659,365
Per Cent. - - - - -	80.64	10.90	8.46	100.0
<i>Deduct,—</i>				
1. <i>Expenditure on English, Scottish, and Irish Services not by issues out of the Exchequer (see Parts 1, 2, and 3 of Table III., p. 29)</i> - - - - -	17,561,662	2,506,290	2,397,328	22,465,280
2. <i>Expenditure on English, Scottish, and Irish Services not out of Revenue paid to Local Taxation Accounts (see Part 4 of Table III., p. 29)</i> - - - - -	3,217,814	700,938	308,861	4,227,613
Total Expenditure on English, Scottish, and Irish Services - - - - -	24,952,276	3,307,228	5,725,399	33,984,903
Per Cent. - - - - -	71.76	10.94	17.90	100.0
Contribution by the three Kingdoms to Imperial Services - - - - -	53,378,507	7,019,394	2,283,071	62,680,972
Per Cent. - - - - -	85.17	11.19	3.64	100.0

Treasury Chambers, Whitehall,
30 June 1891.

R. E. WELBY.

MEMORANDUM FROM THE CUSTOMS DEPARTMENT.

THE accompanying adjusted Statement of the Quantities of Customable Articles consumed severally in each of the three Kingdoms, in the year ended the 31st March 1891, has been compiled on the following basis:—

Upon the request of the Board of Customs, returns were furnished by the railway companies of the United Kingdom showing the quantities of duty-paid tea, coffee, manufactured tobacco, and wine forwarded by their lines for removal to either of the other divisions of the United Kingdom than the one in which the goods were booked for conveyance in the four months ended 31st March 1891; and like returns were obtained from the various shipping companies of the quantities of those goods removed coastwise between the three kingdoms after payment of duty.

The quantity of each article on which duty was actually paid in each Kingdom was already known. In order to arrive at the true consumption, it has only been necessary to add to the quantities cleared for duty in either Kingdom, the amounts brought to that Kingdom after payment of the duty elsewhere, and then by an inverse process to deduct from the result so arrived at the quantities duty-paid in that division for consumption in the other parts of the United Kingdom.

Having in this way arrived at the consumption in England, Scotland, and Ireland, of the articles mentioned during the four months already specified, the proportions so obtained were applied to the entire Revenue collected under each head of the tariff during the complete year.

As regards foreign spirits, official information covering a period of nine months was available, and as it was considered that the proportions shown by the longer period would afford a more reliable basis of estimate, the nine months proportions instead of the four months proportions were used in respect of that article.

Every possible care has been taken, when dealing with the railway and shipping returns, to avoid the inclusion of the same goods twice over.

The railway, shipping, and other returns which have served as the basis of the calculations in the Statement given below, were not available when the figures for the year 1889-90 (page 6 above) were compiled.

Statistical Office, Custom House,
29 June 1891.

(signed) T. J. Pinner.

CUSTOMS.

AMOUNT and PROPORTION of REVENUE contributed to the EXCHEQUER, Year 1890-91.

	REVENUE (Net Receipt) as Collected.					REVENUE (Net Receipt) as adjusted to give due Contributions.			
	England.	Scotland.	Ireland.	United Kingdom.		England.	Scotland.	Ireland.	United Kingdom.
	£.	£.	£.	£.		£.	£.	£.	£.
Cocoa - - -	109,160	2,308	408	111,876	Cocoa - - -	69,720	11,346	19,007	100,073
Chocolate and Coffee	297,195	7,506	968	305,671	Chocolate and Coffee	315,559	10,147	13,618	339,324
Dried Fruits - -	310,380	8,501	4,908	323,789	Dried Fruits - -	248,965	34,008	30,815	313,788
Foreign Spirits -	3,623,614	424,509	546,821	4,594,944	Foreign Spirits -	3,008,594	424,028	345,594	3,778,216
Tea - - -	3,089,457	145,771	390,330	3,625,558	Tea - - -	2,399,738	337,814	477,516	3,215,068
Tobacco - - -	2,046,663	1,088,367	1,464,258	4,599,288	Tobacco - - -	7,116,497	1,067,395	1,315,877	9,500,769
Wine - - -	1,137,193	63,469	66,563	1,267,225	Wine - - -	1,105,037	66,389	345,161	1,516,587
All other Articles -	28,621	5,842	4,231	38,694	All other Articles -	50,206	7,597	8,279	66,082
	£ 15,764,834	1,738,855	2,171,240	19,674,929		£ 15,281,519	1,683,500	2,080,034	18,045,053
					Payments into the Exchequer adjusted in the same proportion as the Net Receipt, after deduction of sums due to Local Authorities (viz. 189,681 £)	15,091,838	1,675,904	2,071,764	18,839,506
Per Cent. -	80.2	9.1	10.7	100.0	Per Cent. -	79.14	9.08	11.76	100.0

* These totals include the amounts contributed and assigned to Local Government Services.

29 June 1891.

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T. J. Pinner.

No. 3.—1891-92.

The following Tables give the *estimated* totals and per-centages for 1891-92 of Revenue, Expenditure, and Contribution to Imperial Services; based, as regards the distribution of Revenue, upon the experience of 1889-90 and 1890-91 applied to the Budget figures of 1891-92, and, as regards Expenditure, upon the Budget figures of 1891-92.

TABLE I.—ESTIMATED REVENUE, 1891-92.

	Imperial or United Kingdom.	England.	Scotland.	Ireland.	Total.
	£.	£.	£.	£.	£.
To be contributed to the Exchequer - -	1,416,000	71,508,000	9,674,000	7,437,000	90,499,000
To be contributed to Local Government Services - - - - -	—	6,186,000	708,000	254,000	7,148,000
TOTAL ESTIMATED REVENUE - - £.	1,416,000	77,694,000	10,377,000	7,691,000	95,567,000
		95,567,000			
Per Cent. England, Scotland, and Ireland -	—	80.96	10.82	8.22	1000
Per Cent. Total - - - - -	1.63	79.62	10.68	8.00	1000

TABLE II.—ESTIMATED EXPENDITURE, 1891-92.

	Imperial or United Kingdom.	England.	Scotland.	Ireland.	Total.
	£.	£.	£.	£.	£.
Expenditure to be met by issues out of the Exchequer - - - - -	23,352,000	16,384,000	2,863,000	5,665,000	30,294,000
Expenditure on Local Government Services to be met out of Revenue paid to Local Taxation Accounts - - - - -	—	6,048,000	731,000	344,000	7,123,000
TOTAL ESTIMATED EXPENDITURE - - £.	23,352,000	22,432,000	3,594,000	6,009,000	35,367,000
		35,367,000			
Per Cent. England, Scotland, and Ireland -	—	71.81	10.55	17.64	1000
Per Cent. Total - - - - -	65.04	25.10	9.69	0.17	1000

TABLE III.—ESTIMATED CONTRIBUTION TO IMPERIAL SERVICES, 1891-92.

	England	Scotland.	Ireland.	Total.
	£.	£.	£.	£.
Total Revenue estimated to be contributed by the Three Kingdoms, as in Table I. - - - - -	77,694,000	10,377,000	7,691,000	95,567,000
<i>Deduct—</i>				
Total estimated Expenditure on English, Scottish, and Irish Services, as in Table II. - - - - -	22,432,000	3,594,000	6,009,000	32,035,000
Estimated Contribution by the Three Kingdoms to Imperial Services - - - - -	55,262,000	6,783,000	1,682,000	63,727,000
Per Cent. - - - - -	58.00	10.95	2.64	100.00

Treasury Chambers, Whitehall,
9 July 1891.

R. E. WELBY.

No. 4.—SUMMARY for THREE YEARS.

(e) PER-CESTAGES.

	ENGLAND.			SCOTLAND.			IRELAND.			TOTAL.
	1889-91.	1890-91.	1891-92.	1889-91.	1890-91.	1891-92.	1889-91.	1890-91.	1891-92.	
TOTAL REVENUE contributed by the Three Kingdoms	81-21	89-54	80-94	10-52	10-10	10-82	9-27	8-46	8-22	100-0
TOTAL EXPENDITURE on English, Scottish, and Irish Services	72-62	71-76	71-81	10-14	10-34	10-55	17-24	17-50	17-54	100-0
CONTRIBUTION TO IMPERIAL SERVICES	85-22	85-17	80-60	10-70	11-29	10-56	4-08	3-64	3-04	100-0

(f) AMOUNTS per Head of POPULATION (Census of 1891).*

	England.	Scotland.	Ireland.	United Kingdom.
1889-90.				
TOTAL REVENUE contributed by the Three Kingdoms	£. s. d. 2 11 8	£. s. d. 2 8 1	£. s. d. 1 12 5	£. s. d. 2 8 11
TOTAL EXPENDITURE on English, Scottish, and Irish Services	- 14 8	- 14 9	1 1 6	- 15 7
CONTRIBUTION TO IMPERIAL SERVICES	1 17 -	1 13 4	- 10 11	1 13 4
1890-91.				
TOTAL REVENUE contributed by the Three Kingdoms	2 12 8	2 11 2	1 14 -	2 10 2
TOTAL EXPENDITURE on English, Scottish, and Irish Services	- 15 10	- 14 5	1 4 4	- 16 11
CONTRIBUTION TO IMPERIAL SERVICES	1 16 10	1 14 9	- 9 8	1 13 3
1891-92.				
TOTAL REVENUE contributed by the Three Kingdoms	2 13 4	2 11 5	1 13 6	2 10 10
TOTAL EXPENDITURE on English, Scottish, and Irish Services	- 16 10	- 17 10	1 5 6	- 18 -
CONTRIBUTION TO IMPERIAL SERVICES	1 16 8	1 13 7	- 8 -	1 12 10

	England.	Scotland.	Ireland.	Total.
Population (Census of 1891)	No. 36,261,118	No. 4,981,130	No. 4,706,963	No. 46,949,211
Per Cent.	76-4	10-6	10-0	100-0

Treasury Chambers, Whitehall,
9 July 1891.

R. E. WELBY.

APPENDIX.

THE following Tables show (1) the proportions and percentages of Expenditure in 1890-91, 1891-92, and 1901-02 on English, Scottish, and Irish Services, after the cost of the Police in each of the three Kingdoms (so far as that cost is not met by revenue contributed to the Exchequer or to the Local Taxation Authorities), and the special grants for Light Railways and Docks; Works in Ireland, have been deducted from the expenditure charged to Scotland, Scotland, and Ireland, respectively; and (2) the contributions of each of the three Kingdoms to Imperial Services, respectively, after that deduction has been made.

TABLE I.—1890-91.

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
Total Revenue contributed by the three Kingdoms (see Table IV., p. 24)	24,915,704	9,581,976	7,025,064	41,522,744
Total Expenditure on English, Scottish, and Irish Services (see Table IV., p. 24)	41,295,957	2,872,177	3,037,708	47,205,842
Deduct Expenditure on—				
Police	1,515,985	156,121	1,321,560	3,193,666
Total Expenditure on English, Scottish, and Irish Services, with Expenditure on Police deducted	40,780,000	2,716,056	2,716,148	46,212,204
Per cent.	75.70	10.78	13.52	100.00
Contribution by the three Kingdoms to Imperial Services, after deduction has been made	55,115,064	6,864,919	4,301,836	66,281,819
Per cent.	83.19	10.42	6.39	100.00

TABLE II.—1890-91.

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
Total Revenue contributed by the three Kingdoms (see Table IV., p. 24)	24,915,704	9,581,976	7,025,064	41,522,744
Total Expenditure on English, Scottish, and Irish Services (see Table IV., p. 24)	41,295,957	2,872,177	3,037,708	47,205,842
Deduct Expenditure on—				
(a) Police	1,515,985	156,121	1,321,560	3,193,666
(b) Light Railways and Docks Works in Ireland	—	—	205,000	205,000
Total Deductions	1,515,985	156,121	1,526,560	3,398,666
Total Expenditure on English, Scottish, and Irish Services, with (a) and (b) deducted	40,780,000	2,716,056	2,832,208	46,328,264
Per cent.	75.22	11.03	13.75	100.00
Contribution by the three Kingdoms to Imperial Services, after deduction has been made	55,225,597	7,008,204	4,101,071	66,334,872
Per cent.	83.25	10.83	5.92	100.00

TABLE III.—1891-92.

	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
Total Revenue estimated to be contributed by the three Kingdoms (see Table III., page 32)	17,640,000	10,871,000	7,831,000	36,342,000
Total Estimated Expenditure on English, Scottish, and Irish Services (see Table III., page 32)	24,488,000	3,551,000	5,069,000	33,108,000
Indirect Estimated Expenditure on—				
(a) Police	1,256,000	651,000	1,081,000	3,008,000
(b) Light Railways and Distress Works in Ireland	—	—	600,000	600,000
(c) Public Works and Communications in the Highlands and Islands of Scotland*	—	47,000	—	47,000
Total Deduction	1,256,000	651,000	1,681,000	3,588,000
Total Estimated Expenditure on English, Scottish, and Irish Services, with (a), (b), and (c) deducted	23,232,000	2,900,000	3,388,000	29,520,000
Per Cent.	72.65	21.21	15.14	100.00
Estimated Contribution by the three Kingdoms to Imperial Services, after deduction has been made	11,508,000	7,970,000	3,968,000	23,446,000
Per Cent.	53.96	39.51	6.05	100.00

* As the special grants for Belief Works in Ireland have been deducted from the Irish expenditure, the special grant for analogous purposes in Scotland in 1891-92 has been similarly deducted from Scottish expenditure.